

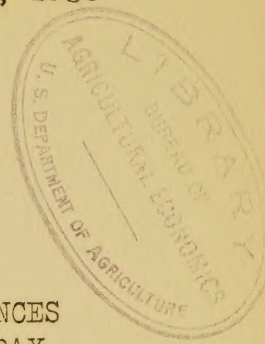
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UNITED STATES DEPARTMENT OF AGRICULTURE
 AGRICULTURAL ADJUSTMENT ADMINISTRATION
 WESTERN DIVISION



INSTRUCTIONS TO STATE ACCOUNTANTS FOR RECORDING PAYMENTS AND ADVANCES
 TO COUNTY ASSOCIATIONS FOR ADMINISTRATIVE EXPENSES; CONSERVATION PAY-
 MENTS AND DEDUCTIONS THEREFROM TO COVER LOCAL ADMINISTRATIVE EXPENSES

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UNITED STATES DEPARTMENT OF AGRICULTURE
BUREAU OF PLANT INDUSTRY
WASHINGTON, D. C.

REPORT OF THE SPECIAL AGENT IN CHARGE, BUREAU OF PLANT INDUSTRY, ON THE RESULTS OF HIS VISIT TO THE UNITED STATES OF AMERICA, IN 1901, TO INVESTIGATE THE METHODS OF THE PRODUCTION AND DISTRIBUTION OF PLANT PRODUCTS.

1902

1. The first object of the visit was to ascertain the methods of the production and distribution of plant products in the United States.
2. The second object was to ascertain the methods of the production and distribution of plant products in the United States.
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9. The ninth object was to ascertain the methods of the production and distribution of plant products in the United States.
10. The tenth object was to ascertain the methods of the production and distribution of plant products in the United States.

WESTERN DIVISION

CODE B

Instructions to State Accountants for recording payments and advances to county associations for administrative expenses; conservation payments and deductions therefrom to cover local administrative expenses.

In each state office, the State Accountant shall maintain a separate allotment ledger sheet independent of the ledger accounts for state office administrative expenses, which are to be set up as of October 1 for allotments made to the state for state office administrative expenses, and under which expenditures are chargeable to appropriation "126/72215(21)1 - Conservation and Use of Agricultural Land Resources, (Administration, A.A.A.)".

Under appropriation "126/72215(21)2 - Conservation and Use of Agricultural Land Resources, (Conservation Payments and County Association Expenses)", there shall be maintained in the state office an allotment control which shall reflect at all times the unexpended balance of the allotment to the state after conservation payments made to cooperators and deductions therefrom have been calculated and compared with payments and advances made for county association expenses to date.

There shall also be maintained two county ledgers;

1. Conservation Payments and Deductions Therefrom
2. Association Expenses

Monthly posting to the county control ledger shall be made at the close of business on the last day of each month from the two individual county allotment ledgers which shall be maintained for each county in the state office, corresponding to the two types of county controls described above.

ARTICLE I

Section 1

Legislation in these States shall be passed by the Senate and House of Representatives in joint session, except as otherwise provided in this Constitution.

In each State, the State Legislature shall consist of a Senate and a House of Representatives. The Senate shall be elected by the people of the State for a term of four years, and the House of Representatives shall be elected by the people of the State for a term of two years. The Senate shall have the sole power to impeach and try judges of the State, and the House of Representatives shall have the sole power to impeach and try judges of the State. The Senate shall have the sole power to confirm and disapprove appointments and removals of judges of the State, and the House of Representatives shall have the sole power to confirm and disapprove appointments and removals of judges of the State. The Senate shall have the sole power to confirm and disapprove appointments and removals of judges of the State, and the House of Representatives shall have the sole power to confirm and disapprove appointments and removals of judges of the State.

There shall also be a separate judicial branch.

1. The judicial branch shall consist of a Supreme Court and such other courts as may be established by law.

2. The judicial branch shall have the sole power to interpret the laws of the State.

Monthly meeting of the Senate and House of Representatives shall be held on the first day of each month from the first day of January to the first day of December. The Senate shall have the sole power to impeach and try judges of the State, and the House of Representatives shall have the sole power to impeach and try judges of the State.

Approved: _____

Postings to Individual County Allotment Ledger Sheets for Conservation
Payments and Deductions Therefrom.

At the upper left hand corner on the first line, there shall be inserted the appropriation number, "126/72215(21)2". In the middle of the sheet, the name of the state and the state code number. On the same line at the upper right hand corner, there shall be posted the Division symbol number, the state and county code numbers, followed by the appropriation number. For example: 0700-82-001-126/72215(21)2.

Post the number of the sheet in the space provided for that purpose. This number shall be a consecutive series of numbers, beginning with "1" for each county. On the next line, there shall be posted the name of the county and the county code number, followed by "Conservation Payments".

On the first line in the "Date" column, there shall be posted the fiscal year for which entries are made.

In the blank column after "Description", there shall be inserted the word "Deductions".

After the headings have been filled in as described above, the first entry shall be made as follows:

For the first entry, the State Accountant should obtain from the Director of Extension, or his authorized agent, the Advice of Allotment for each individual county, all of which Advices shall be given a number. This number shall be a consecutive series of numbers beginning with "1", regardless of the originating point of the Advice of Allotment. For instance: Advice No. 1 might be the Advice of Allotment given to the Director from the regional office, and Advice No. 2 might be the allotment given to the individual county by the Director of Extension.

Section 1. (a) The purpose of this Act is to provide for the establishment of a

Department of Education

to the effect that the Department of Education shall be established

and shall be known as the Department of Education, and shall be

vested with all the powers and functions of the Department of Education

now vested in the Department of Education, and shall be subject to the

control and supervision of the President, and shall be subject to the

direction of the President, and shall be subject to the

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After the county allotment has been obtained, in the "Symbol" column there shall be entered "1", indicating that it is an allotment transferred "In".

In the "Date" column, there shall be entered "July 1", the beginning of the fiscal year.

In the "Reference Number" column, there shall be entered the number of the Advice of Allotment.

In the "Description" column, there shall be entered the Division symbol number and the state and county code number, followed by the expiration date of the allotment.

In the "Allotments" column, as well as the "Unencumbered Balance of Allotment" column, the total amount of the allotment shall be entered.

The second entry should be the approved county budget for local administrative expenses. The amount of this budget may be obtained from the Director of Extension or his authorized agent. The posting date shall be a date prior to the date of the submission of the first account against this budget. This shall be entered as follows:

Under "Symbol Number", "9" shall be entered, indicating that it is an allotment transferred "Out".

In the "Reference Number" column, there shall be entered the number of the Advice of Allotment.

In the "Description" column, there shall be entered the Division symbol number, state and county code number, followed by the expiration date of the budget.

In the "Allotments" column, there shall be entered in RED the amount of the budget, and this amount shall be subtracted from the "Unencumbered Balance of Allotment".

After the county allotment has been obtained, in the "County" column there shall be entered "1", indicating that it is an allotment of the county.

In the "State" column, there shall be entered "2", the number of the State.

In the "Allotment Number" column, there shall be entered the number of the allotment.

In the "Description" column, there shall be entered the Division of the State and county and county number, followed by the number of the allotment.

In the "Allotment" column, as well as the "Description" column of the allotment, the total amount of the allotment shall be entered.

The second entry shall be the amount of the allotment for each administrative department. The amount of this budget may be obtained from the Division of Administration or the Auditor General. The budget date shall be a date prior to the date of the submission of the first annual report. This budget shall be entered as follows:

Under "County Number", "3" shall be entered, indicating that it is an allotment of the county.

In the "Allotment Number" column, there shall be entered the number of the allotment.

In the "Description" column, there shall be entered the Division of the State and county and county number, followed by the description of the budget.

In the "Allotment" column, there shall be entered in the same manner as the budget, and this amount shall be subtracted from the "Description" column of the allotment.

The posting media for conservation payments shall be the Schedule of Disbursements (a form similar to Form 1064, which will be used for scheduling all conservation payments). There shall be enumerated on the schedule of disbursements the numbers of the supporting vouchers which shall be a consecutive series of numbers beginning with "1" for each county. Postings of vouchers for conservation payments shall be made as follows:

In the "Symbol" column, no reference code shall be given, which will indicate that it is a conservation payment.

In the "Date" column, there shall be posted the date on which the entry is made.

In the "Reference" column, there shall be posted the voucher number.

In the "Description" column, there shall be posted the date on which the voucher is approved for payment.

In the "Audited Vouchers" column, there shall be posted the net amount of the voucher, which shall be subtracted from the amount shown in the "Unencumbered Balance" column.

First conservation payments made to participants shall be 90% of the net amount due on the application for payment, this amount being computed on a 100% payment of rates now announced, not taking into consideration any deductions for local administrative expenses. Therefore, there shall be no entries made in the "Deductions" column for local administrative expenses in connection with the 90% payment, as these deductions will be taken into consideration at the time the remaining payment due the participant is made.

Suspensions - General Accounting Office

Applications for payment suspended by the General Accounting Office

The first rule of the organization shall be the following:

1. The organization shall be organized in the form of a corporation.

2. The organization shall have a purpose and objectives.

3. The organization shall have a set of bylaws.

4. The organization shall have a set of rules and regulations.

5. The organization shall have a set of procedures.

as follows:

In the "General" section, the organization shall be defined.

all members shall be a member of the organization.

In the "Policies" section, the organization shall be defined.

may be used.

In the "Procedures" section, the organization shall be defined.

In the "Rules and Regulations" section, the organization shall be defined.

with the organization is approved for payment.

In the "Financial" section, the organization shall be defined.

of the organization, which shall be defined.

in the "Miscellaneous" section.

That organization agreement may be used in the following manner:

the organization may be used in the following manner.

to be a 100% owned company, not subject to liquidation.

after the liquidation of the organization, the organization shall be defined.

shall be an entity with the "General" section, which shall be defined.

The agreement is submitted with the 100% owned company, which shall be defined.

to be a 100% owned company, not subject to liquidation.

subject to the same.

organization shall be defined.

which are resubmittable shall be handled as follows:

Subsidiary Register of Encumbrances shall be prepared for resubmittable suspensions (it is not anticipated at this time that any partial suspensions or disallowances will be made by the General Accounting Office; therefore, this phase of entry need not be considered.) A Subsidiary Register of Encumbrances shall be set up for each county. The file number shall be the state and county code number. At the top of the Subsidiary Register of Encumbrances shall be entered "Suspensions", followed by the name and code number of the county.

On the line provided for "Unit", there shall be shown the name of the state and county. Immediately below, there shall be given the appropriation symbol number. On the right hand side of the form in the spaces provided, there shall be shown the state, county and regional code numbers. Immediately under "Date", there shall be shown the year for the ensuing entries.

On the "Posting" line in the same column, there shall be shown the date the item is posted.

In the "Description" column, there shall be shown the voucher number from which the item is suspended, the original date the voucher was approved, and the serial number of the suspended application for payment.

In the "Encumbrances Authorized" column, there shall be entered the resubmittable amount of the suspended item, and a like amount shall be added to the "Balance Encumbrances Authorized". All suspended items resubmitted for approval by the General Accounting Office shall be grouped by counties and scheduled separately.

When liquidating an encumbrance for a suspended item, the "Date" and "Description" columns shall be entered as shown above. The amount

approved for payment shall be posted in the "Audited Vouchers" column, and the amount to be entered in the "Encumbrances Liquidated" column, and the amount to be subtracted from the "Balance Encumbrances Authorized" column shall be the same amount as the "Encumbrance Authorized" at the time suspension was made, regardless of the amount for which the voucher was approved for payment.

Posting General Accounting Office Suspensions to Allotment Ledgers

Suspensions Affecting the Initial 90% Payments

In the "Symbol" column, there shall be posted "4", indicating that it is an authorized encumbrance.

In the "Date" column, there shall be entered the posting date.

In the "Description" column, there shall be entered the date the voucher was originally approved for payment, and this should be followed by the serial number of the application for payment concerned.

In the "Audited Vouchers" column, there shall be entered in RED the net amount for which the item was originally submitted. The resubmittable amount of the item shall be entered in the "Encumbrances Authorized" column and, if the same, these entries shall not affect the "Unencumbered Balance of Allotment". If only a part of the suspended item is resubmittable, the total amount of the suspended item shall be entered in RED in the "Audited Vouchers" column and the resubmittable amount in the "Encumbrances Authorized" column, and the difference between the two shall be added to the "Unencumbered Balance of Allotment".

Suspensions at the time 100% payment is being made, either from the 100% Payment or the Remainder of the 10% Payment.

In the "Deductions" column, there shall be entered in RED the amount originally posted in the "Deductions" column that was withheld for county administrative expenses.

In the "Audited Vouchers" column, there shall be posted the net amount of the suspended item.

In the "Encumbrances Authorized" column, there shall be posted the resubmittable amount.

This transaction will not affect the "Unencumbered Balance of Allotment" unless there is a difference in the resubmittable amount, and then it will be handled in the same manner as above.

NOTE: The authority for entries on suspended items shall be the General Accounting Office Pre-audit Difference Statements, which must accompany the voucher when it is again submitted for payment.

When a voucher is resubmitted covering a General Accounting Office suspension of an application for payment of the remaining 10% of the original payments on which 90% payment was made, there shall be entered in the "Reference Number" column "400", followed by the voucher number from which the suspension was originally made. These suspensions shall also be entered on the Subsidiary Register of Encumbrances in the same manner as previously described.

In the "Date" column, there shall be entered the posting date.

In the "Description" column, there shall be entered the date of the suspension, this to be followed by the serial number of the application for payment on which the suspension was made.

Reimbursable Collections - Code 2

It is possible that there will be two types of reimbursable collections; one, applying to the 90% payment; the other, applying to the 100% payment or the remainder of the 90% payment.

Refunds of overpayments and any other collection items which are reimbursable shall be entered to the Allotment Ledger Sheet, using as a

reference number the serial number of the Collection Schedule, Standard Form 1044. This number will be a consecutive series of numbers beginning with "1" for each county. Reimbursable collections shall be entered as follows:

In the "Symbol" column, there shall be entered "2", indicating that it is a reimbursable collection.

In the "Date" column, there shall be entered the posting date of the entry.

In the "Reference Number" column, the serial number of the Schedule of Collections (Form 1044) shall be entered.

In the "Description" column, there shall be entered the date the voucher was approved for payment, followed by the serial number of the application for payment to which the collection pertains.

In the first instance (90% payment class), there shall be entered in "Reimbursable Collection" the net amount of the collections, and this amount shall be added to the "Unencumbered Balance of Allotment."

In the second instance, when 100% payment is being made, or the remainder of the balance of the 90% payment, there shall be entered in the "Deductions" column in RED the original amount of the deductions.

In the "Reimbursable Collections" column, there shall be entered the total amount of the collection, and this amount shall be added to the "Unencumbered Balance of Allotment".

Encumbrances

Should it be decided to make payment of 100% of the amount due on the application for payment, provided the amount is calculated on 100% of the rates announced at this time, immediately upon this advice there shall be set up an authorized encumbrance for the balance of the 10% due

on payments already made. The posting media for this encumbrance shall be the letter of instructions to begin paying 100% of the applications for payment and shall be posted as follows:

In the "Symbol" column, there shall be posted "4", indicating that it is an encumbrance authorized.

In the "Date" column, there shall be entered the posting date.

In the "Reference Number" column, there shall be entered the number "400", which will indicate that it is an encumbrance on the unpaid portion of a partial payment on vouchers on which 90% has previously been paid.

In the "Description" column, there shall be entered the Division symbol number, state and county code number, which shall be followed by the date on which it was authorized to make 100% payments.

Encumbrances recorded for suspended items authorized prior to the authorization for making complete payment shall, at the time 100% payment is authorized, be increased by such an amount as is necessary to reflect the total encumbrance. Such encumbrances shall in the "Description" column show the serial number of the application for payment which was originally suspended.

In the "Encumbrance Authorized" column, there shall be posted one-ninth of the total of the "Audited Vouchers" column, and this amount shall be subtracted from the "Unencumbered Balance of Allotments". On this type of voucher, there shall be attached a form which shall show the amount of deductions for local administrative expenses, and this amount shall be posted in the "Deductions" column. Posting from this type of voucher shall be made as follows:

In the "Description" column, there shall be entered the date the voucher is approved for payment.

In the "Deduction" column, there shall be entered the total amount of the deductions shown on the form attached to the voucher.

In the "Audited Vouchers" column, there shall be entered the net amount of the voucher, which will be the net payment to the participant.

In the "Liquidated" column, there shall be entered the sum of the "Deductions" and the "Audited Vouchers" columns, and this entry will not affect the "Unencumbered Balance of Allotment".

Vouchers for 100% Payment, Less County Administrative Expenses

No entry shall be made in the "Symbol" column, indicating that it is a conservation payment.

In the "Date" column, there shall be entered the date of posting.

In the "Reference Number" column, there shall be entered the serial number of the voucher.

In the "Description" column, there shall be entered the date of the approval of the voucher.

In the "Deductions" column, there shall be entered the total amount of the deductions shown on the form which will accompany the voucher.

In the "Audited Vouchers" column, there shall be entered the net amount of the voucher, which will be the net payment to the participant. This amount shall be subtracted from the "Unencumbered Balance of Allotment".

Postings to Individual Association Expense Ledger Sheets for Payments and Advances for Association Expenses.

The headings will be the same as on the Conservation Payment ledger sheet, except that "Association Expense" shall be entered instead of "Conservation Payments".

The first entry on this ledger shall be the amount of the approved

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be carefully documented to ensure the integrity of the financial data. This includes recording dates, amounts, and the nature of the transactions.

Next, the document outlines the procedures for reconciling the accounts. It states that a thorough reconciliation should be performed at the end of each month to identify any discrepancies between the recorded transactions and the actual bank statements. Any differences should be investigated and corrected promptly.

The third section addresses the issue of budgeting. It advises that a realistic budget should be established at the beginning of each fiscal year, taking into account all expected income and expenses. Regular monitoring of the budget is essential to stay on track and make adjustments as needed.

Finally, the document concludes by stressing the importance of transparency and accountability. All financial decisions should be clearly communicated to the relevant stakeholders, and the financial records should be made available for review at any time.

county budget for the fiscal year, 1936-1937. This amount shall be obtained from the Director of Extension or his authorized agent, and shall be considered as an "Advice of Allotment" and numbered accordingly. In entering this "Advice of Allotment", there shall be posted in the "Symbol" column "1", indicating that it is an allotment transferred "In".

In the "Date" column, there shall be posted "July 1", the beginning of the fiscal year 1936-1937.

In the "Reference Number" column, there shall be posted the number of the "Advice of Allotment".

In the "Description" column, there shall be entered the Division symbol, state and county code number, this to be followed by the expiration date of the budget.

In the "Allotments" column and the "Unencumbered Balance of Allotment" column, there shall be posted the total amount of the budget.

The posting media for association expenses, at least for the present, shall be the Forms 1024 or ACP-8, and these postings shall be made as follows:

When an account or a voucher is forwarded to Washington for payment, there shall be no postings in the "Symbol" column, indicating that it is an association expense payment or advice and is being charged to appropriation "126/72215(21)2, (County Association Expense)".

In the "Date" column, for those accounts which have already been sent to Washington for payment, there shall be posted the date on which the account was sent to Washington.

In the "Reference Number" column, there shall be entered the serial number of the account. This number shall be a consecutive series of numbers beginning with "1", regardless of the county.

In the "Description" column, there shall be posted the expiration date covered by the account.

In the "Audited Vouchers" column, there shall be posted the total amount of the account, and this amount shall be deducted from the unencumbered balance of the allotment.

Suspensions - General Accounting Office

Should there be any suspensions of a part of the account as submitted which are resubmittable, they should be entered as follows:

NOTE: The authority and posting media for entries on suspended items shall be the General Accounting Office Preaudit Difference Statements, which must accompany the voucher when it is again submitted for payment.

In the "Symbol" column, there shall be entered "4", to indicate that it is an authorized encumbrance.

In the "Date" column, there shall be entered the posting date.

In the "Reference Number" column, there shall be entered the number of the account to which the suspension is applicable.

In the "Audited Vouchers" column, there shall be entered in RED the total amount of the suspension.

In the "Encumbrances Authorized" column, there shall be entered the amount of the resubmittable item; this amount will not affect the "Unencumbered Balance of Allotment".

When the item is resubmitted, it will be entered exactly the same as tho it were a new account. It will bear the account number of the original account from which the item was suspended.

Should the resubmitted item not be paid in full, the entry shall be made as follows:

The amount suspended by the General Accounting Office shall be entered in RED in the "Audited Vouchers" column.

That portion of a resubmittable suspension shall be entered in the "Encumbrances Authorized" column.

The "Unencumbered Balance of Allotment" shall be increased by the difference between the amount suspended and the encumbrances then authorized.

Liquidating General Accounting Office Suspensions

The "Symbol" column shall be left blank.

In the "Date" column, there shall be entered the posting date.

In the "Reference Number" column, there shall be posted the original number of the account.

In the "Description" column, there shall be posted the expiration date of the account.

In the "Audited Vouchers" column, there shall be posted the net amount paid on the voucher.

In the "Encumbrances Liquidated" column, there shall be posted the amount encumbered at the time of the suspension, and the difference between the "Audited Vouchers" column and the "Encumbrances Liquidated" column shall be added to the "Unencumbered Balance of Allotment".

The Subsidiary Register of Encumbrances for the suspension from county association expense accounts shall be set up in the same manner as previously described for the Subsidiary Register of Encumbrances for suspensions from applications for payments; or both types of suspensions may be entered on a single Subsidiary Register of Encumbrances and identified by any type of symbol you desire to use.

Reimbursable Collections - Code 2

Refunds of overpayments and any other collection items in regard to association expenses shall be entered in the same manner as in Conservation Payments, except that in the "Description" column, there shall be entered

the expiration date of the voucher to which the collection is applicable.

Posting to County Control Allotment Ledger Sheets

The heading of these ledger sheets shall be the same as on the individual county ledger sheets, except that in place of the "County Code Number" on the first line in the upper right hand corner there shall be entered "00", to indicate that it is the total of Conservation Payments for the state, and in place of the "Name of the County" and the "County Code Number" on the second line, there shall be entered "County Control".

Postings shall be made to this allotment ledger monthly at the close of business on the last day of each month. These entries shall be made as follows:

An adding machine tape shall be prepared of the total of the individual columns of each of the individual county allotment ledger sheets and entered in the respective columns in the county control sheets.

In the "Date" column, there shall be entered the date of the posting.

In the "Symbol" and "Reference Number" columns, there shall be no entries made.

In the "Description" column, no entry will be necessary.

Master Control Allotment Ledger Sheet

There shall be prepared in the state office on a form similar to the sample copy attached, a monthly summary of expenditures.

Entries shall be made to this form monthly at the close of business on the last day of each month and forwarded to the Washington Office by air mail, together with the duplicate copies of the allotment ledger sheets.

Entries on this form should reflect the accumulative total of all allotments given to the state; the total expenditures by counties; the total expenditures and grand total for the state; the total expenditures

under the Director's "Letter of Authorization"; the total expenditures under "State Allotment for Administrative Expenses"; the total county association expense; deductions by counties; the grand total of the county association administrative expense and deductions; the net conservation payments by counties; the authorized encumbrances by counties; the grand total of the net conservation payments; the net authorized encumbrance.

The net authorized encumbrance will be obtained by subtracting the total of the "Encumbrances Liquidated" column from the "Encumbrances Authorized" column.

The net conservation payment shall be obtained by subtracting the total of the "Reimbursable Collections" columns from the total of the "Audited Vouchers" columns.

VERY IMPORTANT

There will be furnished to the state office a copy of all Schedules of Disbursements which are made for their particular state. All figures on these schedules shall be checked with all entries made on allotment ledger sheets in order that any possible errors in entry or corrections necessary may be made.

FILES

1. File Arrangement

Documents shall be filed so that the documents last filed will always be on top when a folder is opened.

2. Appropriation and Allotment Files - Reference Code 1 or 9

All allotments, In or Out, under an appropriation shall be filed in one folder in numerical sequence.

3. Reimbursable Collection Files

(a) Standard Form 1044 (Schedule of Collections) shall be filed in numerical sequence, one month to each folder. The last document

filed in each folder will be Standard Form 1045 (Summary of Collections).

- (b) Itemization of Remittance shall be filed and attached to the Schedule of Disbursements to which it relates.

4. Encumbrances - Authorized - Code 4

The Preaudit Difference Statement for suspended applications shall be filed by county and serial number. When a schedule is received listing a voucher resubmitting a suspended application for payment, withdraw from the files the Preaudit Difference Statement authorizing the encumbrance and stamp with the date of resubmission. File the Preaudit Difference Statement in an inactive file, by county.

Encumbrances - Cancelled - Code 8

Encumbrances cancelled will bear code "8" and be filed in county order, with Preaudit Difference Statements.

5. Schedule of Disbursements

"Schedule of Disbursements shall be filed in a special file section by posting date until adjustments and differences have been checked; then file in numerical sequence.

Form 1065 "Daily Summary of Disbursements" (Conservation Payments) shall be filed in date order, the most recent date on top.

- 6. "Subsidiary Register of Encumbrances" for General Accounting Office Suspensions shall be filed in a loose-leaf binder alphabetically by counties.
- 7. "County Record of Expenditures" shall be filed in a loose-leaf binder alphabetically by counties.
- 8. "County Control Record of Payments and Expenditures" shall be filed in a loose-leaf binder alphabetically by counties.

WR - ADM. No. 7

United States Department of Agriculture
Agricultural Adjustment Administration
Western Division

W 5 24

☆ JAN 23 1937 ☆
U. S. Department of Agriculture
Code _____
County _____
State _____
Date _____

TO-

Director Of Extension, and
Executive Secretary, State Agricultural Conservation Committee,

Gentlemen:

This is to advise you that the rate of deduction to be applied to the final payments to farmers in the above-mentioned County under the 1936 Agricultural Conservation program is

_____ Percent.

This percentage deduction is to be applied against the total payment to any applicant, both under the regular and the Range Programs. In those cases where the 90 percent payment has been made previously, the percentage shown above must apply to both payments, although the deduction is made entirely from the supplemental payment. Later the same percentage deduction must be made from Range Program payments.

Very truly yours,

George E. Farrell,
Director, Western Division.

OCT 8 1937

142
W 62A

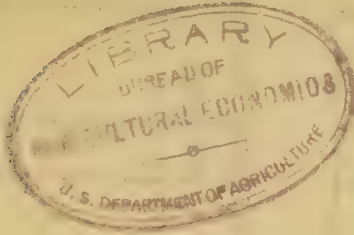
WR - ADM. No. 7 (Revised)
United States Department of Agriculture
Agricultural Adjustment Administration
Western Division

Code _____

County _____

State _____

Date _____



Executive Secretary,
State Agricultural Conservation Committee,

Gentlemen:

This is to advise you that the rate of deduction for county association expenses to be applied to payments to farmers in the above-mentioned County under the 1937 Agricultural Conservation program is

_____ Percent.

This percentage deduction is to be applied against the total payment to any applicant, both under the regular and the Range Programs.

Very truly yours,

George E. Farrell,
Director, Western Division.



This is to advise you that the rate of deduction for county associations
is to be applied to payments to farmers in the above-mentioned county
the 1937 Agricultural Conservation program is

This percentage deduction is to be applied against the total payment to

Director, Western Division.

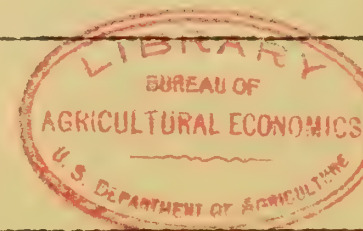
JUL 27 1937
352A

GROUND METHOD

S A L A R Y				COST OF MILEAGE		CLERICAL	
(A) County Supervisor	(B) Field Captain	(C) Farm Supervisor	(D) Assistants			(Mapping)	
		Field Party #1	Field Party #1	Field Party #1			
		" " #2	" " #2	" " #2			
		" " #3	" " #3	" " #3			
		" " #4	" " #4	" " #4			
		" " #5	" " #5	" " #5			
		" " #6	" " #6	" " #6			
		" " #7	" " #7	" " #7			
		" " #8	" " #8	" " #8			
		" " #9	" " #9	" " #9			
		" " #10	" " #10	" " #10			
TOTAL							

AERIAL METHOD

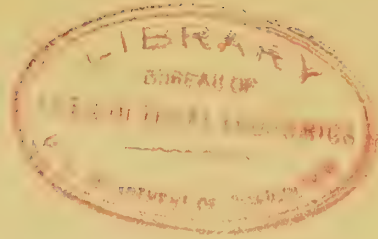
		XXX	XX				
TOTAL							



DATE _____

SIGNATURE _____

TITLE _____ GRAND TOTAL _____



1.42
W 52 A
JUL 27 1937

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
WESTERN DIVISION

INSTRUCTIONS TO COUNTY AGRICULTURAL CONSERVATION ASSOCIATIONS
IN
REPORTING COSTS OF MAPPING AND ACREAGE DETERMINATION PROJECTS

There will be forwarded to you by the Director of Extension at an early date a supply of Forms WR-ADM.8, which are for the purpose of collecting accurate monthly figures for the cost of mapping and acreage determination projects.

Inasmuch as the Western Division has stated that a part of the cost of this work will be borne by the Federal Government, it is imperative that an accurate compilation of expenses incident to this survey work be made. The accuracy of the reports furnished by you will be a factor in the determination of the percentage of deduction to be made from performance payments to co-operators.

All entries on this form are to represent actual amounts obligated each month in connection with the mapping and acreage determination projects and the form is to be submitted for each calendar month, starting with May. If no work of this type was done during May, the report form should be submitted showing "NONE."

A distinction is to be made between expenses chargeable to ground survey and those chargeable to aerial survey. The form supplied for the submission of this report is divided for this purpose.

When the Supervisor takes measurements between two land points in the county for submission to the laboratory at Salt Lake City to be used in determining proper ratio of enlargement of photographic prints, the expenses incurred should be charged to aerial survey.

When the Supervisor and the field parties make actual land measurements by plane table, such expenses are to be charged to ground survey.

In regard to that portion of the form reserved for aerial survey, no entry is to be made under the heading "Field Captain" (Column B under "Salary"), as it is believed that a Field Captain will not be needed in connection with the Supervisor's activities chargeable to aerial survey, namely, determining land usage.

Forms WR-ADM. 8 are to be made out in duplicate, the copy being retained in the county office for future reference. The original is to be signed by the Secretary and submitted to the State office not later than the tenth day of each month.

It is important that these forms clear your office on time, for the reason that prompt submission will aid in the compilation of reports on cost figures needed as a basis for an equitable adjustment of charges against administrative expense borne by the cooperators.

Your cooperation in the preparation of these forms will be appreciated.

George E. Farrell

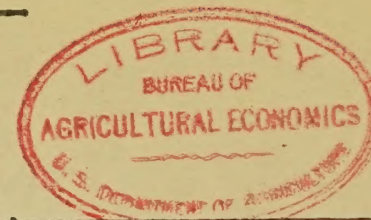
George E. Farrell,
Director, Western Division.

WR. Adm. No. 10
WESTERN DIVISION,
AGRICULTURAL ADJUSTMENT
ADMINISTRATION,
DEPT. OF AGRICULTURE

REPORT OF SUPERVISORY EXPENSE DIRECTLY CHARGEABLE TO
MAPPING AND ACREAGE DETERMINATION

STATE OF _____ MONTH OF _____ 193__

WESTERN DIVISION



JUL 27 1937

1.42
W524

	SALARY		TRAVEL		NUMBER OF MAPS
ASSISTANT DISTRICT SUPERVISORS					XXXXXXXXXXXXXXXXXXXX
CLERICAL ASSISTANTS					
(A) MAP TRACING			XXXXXXXXXXXX	XXXX	
(B) AREA COMPUTATION			XXXXXXXXXXXX	XXXX	
TOTAL					

DATE _____ SIGNATURE _____ TITLE _____

